

1 SEC. 7. Section sixty-nine hundred eighty-two-d four (6982-d4),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in lines two (2) and five (5) thereof.

1 SEC. 8. Section sixty-nine hundred eighty-two-d five (6982-d5),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in lines three (3), six (6), and nine (9) thereof.

1 SEC. 9. Section sixty-nine hundred eighty-two-d six (6982-d6),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in line two (2) thereof.

1 SEC. 10. Wherever the words "board of assessment and review"
2 or "board" or "state board of review" appear in chapter three hundred
3 thirty-one (331), Code, 1935, and have not been specifically referred
4 to in this act, the words "board of assessment and review" and "state
5 board of review" are hereby changed to read "tax commission" and
6 the code editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 193

MONEYS AND CREDITS

H. F. 513

AN ACT to amend section sixty-nine hundred eighty-seven (6987), chapter three hundred thirty-two (332), code, 1935, relating to assessment of moneys and credits.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-nine hundred eighty-seven (6987), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in line twelve (12) thereof.

1 SEC. 2. Wherever the words "board of assessment and review" or
2 "board" or "state board of review" appear in chapter three hundred
3 thirty-two (332), Code, 1935, and have not been specifically referred
4 to in this act, the words "board of assessment and review" and "state
5 board of review" are hereby changed to read "tax commission", and
6 the word "board" is hereby changed to read "commission" and the
7 code editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 194

COLLECTION OF TAXES FROM INSURANCE COMPANIES

H. F. 514

AN ACT to amend sections seven thousand twenty-one (7021), seven thousand twenty-two (7022), seven thousand twenty-five (7025), chapter three hundred thirty-five (335), code, 1935, relating to the collection of taxes from insurance companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand twenty-one (7021),
2 Code, 1935, by inserting after the comma in line eleven (11) the fol-

3 lowing: "make such statements in duplicate and furnish one copy
4 thereof to the state tax commission and upon computation and tax
5 statement from the state tax commission,".

1 SEC. 2. Amend section seven thousand twenty-two (7022), Code,
2 1935, by inserting after the comma in line eight (8) the following:
3 "make such tax statements in duplicate and furnish one copy thereof
4 to the state tax commission and upon computation and tax statement
5 from the state tax commission,".

1 SEC. 3. Amend section seven thousand twenty-five (7025), Code,
2 1935, by adding after the comma in line eight (8) the following: "make
3 a statement to the state tax commission of its gross receipts with
4 deductions as hereinafter in this section provided, and upon computa-
5 tion and tax statement from the state tax commission,".

1 SEC. 4. Wherever the words "board of assessment and review" or
2 "board", referring to the board of assessment and review, appear in
3 chapter three hundred thirty-five (335), Code, 1935, and have not
4 been specifically referred to in this act, the words "board of assess-
5 ment and review" are hereby changed to read "tax commission", and
6 the word "board" is hereby changed to "commission", and the code
7 editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 195

TELEGRAPH AND TELEPHONE COMPANIES TAXES

H. F. 515

AN ACT to amend sections seven thousand thirty-one (7031), seven thousand thirty-two (7032), seven thousand thirty-three (7033), seven thousand thirty-four (7034), seven thousand thirty-five (7035), seven thousand thirty-seven (7037), seven thousand thirty-eight (7038), and seven thousand thirty-nine (7039), chapter three hundred thirty-six (336), code, 1935, relating to the collection of taxes from telephone and telegraph companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand thirty-one (7031), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines four (4) and five (5) thereof.

1 SEC. 2. Amend section seven thousand thirty-two (7032), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in line three (3) thereof.

1 SEC. 3. Amend section seven thousand thirty-three (7033), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines three (3) and four (4) and ten (10) thereof.

1 SEC. 4. Amend section seven thousand thirty-four (7034), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines one (1) and two (2) thereof.